



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-14-056 Petitions--Time limits.
WAC 458-14-066 Requests for valuation information--Duty to exchange information--Time limits.
WAC 458-14-076 Hearings on petitions.
WAC 458-14-087 Evidence of value--Admissibility--Weight.
WAC 458-14-095 Record of hearings.
WAC 458-14-105 Hearings--Open sessions--Exceptions.
WAC 458-14-116 Orders of the board--Notice of value adjustment--Effective date.
WAC 458-14-127 Reconvened boards--Authority.
WAC 458-14-136 Hearing examiners.
WAC 458-14-146 Conflicts of interest.
WAC 458-14-156 Training seminars.
WAC 458-14-160 Continuances--Ex parte contact.
WAC 458-14-170 Appeals to the state board of tax appeals.
WAC 458-14-171 Direct appeals to board of tax appeals.

Date last reviewed: **May 25, 2000**

Reviewer: **James A. Winterstein**

Date current review completed: **March 29, 2004**

Briefly explain the subject matter of the document(s):

These rules set out the conditions of practice and procedure for the county boards of equalization, including the management of taxpayer petitions, the conduct of hearings, and manner of dealing with evidence. These rules also describe how appeals from local boards of equalization to the state board of tax appeals are initiated.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?



If “yes,” provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
X		Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
X		Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
X		Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

The previous review failed to mention a change in RCW 84.08.130 regarding appeals to the state board of tax appeals. The statute previously required a petitioner from a county board of equalization action, who appealed to the state board, to provide copies of the petition to all parties. The law was changed in 1998 to require the state board to serve copies of the petition on the other parties. WAC 458-14-170(2) should be amended to incorporate this statutory change.

Property tax bulletins 91-13 and 92-1 should both be incorporated into WAC 458-14-127, to the extent they are still valid and have not been so incorporated. These bulletins deal with requests for reconvening local boards, and how to calculate the time period for making such requests.



3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

WAC 458-14-056(5) and 066 need to be clarified to include evidence other than just valuation evidence, such as in the case of exemption appeals. WAC 458-14-076 should be clarified with respect to when and how a withdrawal of a petition is accomplished.

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented: **RCW 84.08.130**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **PTB 91-13 and 92-1.**

Court Decisions:

Board of Tax Appeals Decisions (BTAs):

Appeals Division Decisions (WTDs):

Attorney General Opinions (AGOs):

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

5. Review Recommendation:

- | | |
|---------------------|---|
| <u> X </u> | Amend |
| <u> </u> | Repeal/Cancel (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.) |
| <u> X </u> | Leave as is (Appropriate even if the recommendation is to incorporate the current information into another rule.) |
| <u> </u> | Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.) |

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.



If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

WAC 458-14-056, 066, 076, 127, and 170 need to be amended for reasons relating to clarification, incorporation of information currently in the form of a PTB, and to incorporate new legislation. WAC 458-14-087, 095, 105, 116, 136, 146, 156, and 171 may be left as they are.

6. Manager action: Date: April 22, 2004

AL Reviewed and accepted recommendation

Amendment priority:

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